



# National Child Care Information Center

*A service of the Child Care Bureau*

NCCIC

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## **TAX STRATEGIES to SUPPORT EARLY CHILDHOOD EDUCATION**

The following resources have information about Federal and State tax strategies for parents and employers to support child care, early childhood education, and the employment of parents.

■ *Child Care Tax Credits for Parents*, compiled by NCCIC, lists a Federal agency and national organizations that have information for families about tax laws that apply to child care. This resource is available on the Web at <http://nccic.org/poptopics/taxcredits.html>.

■ *Tax Credits for Employers to Support Child Care*, compiled by NCCIC, provides a sample of initiatives by Federal and State governments that provide tax incentives or credits to encourage employers to support child care for their employees. This resource is available on the Web at <http://nccic.org/poptopics/taxcreditsemployers.html>.

■ Tax Topics 601-610, developed by the Internal Revenue Service (IRS), are brief summaries about eligibility and how to apply for Federal tax credits such as the Child and Dependent Care Tax Credit, Child Tax Credits, and Earned Income Credit (EIC), which are all available on the IRS Web site at <http://www.irs.gov/taxtopics/tc600.html>.

■ State or Commonwealth Tax/Revenue Home Pages, compiled by the Small Business Administration, links to the Tax/Revenue Home Pages of the individual States. This resource is available on the Web at <http://www.sba.gov/hotlist/statetaxhomepages.html>.

■ *Child Care Financing Matrix* (April 2003), compiled by Louise Stoney, Alliance for Early Childhood Finance, and Karen Edwards, Policy Research Services, lists revenue sources generated by State and local governments, communities, corporations, foundations, and other types of partnerships. The matrix includes actual examples, potential uses, and dollars generated. This document is available on the Web at <http://nccic.org/pubs/ccfinancingmatrix.html> in HTML and <http://nccic.org/pubs/ccfinancingmatrix.pdf> in PDF (413K).

*Updated December 2004*